

Microfilm Replacement System (MRS) – Privacy Impact Assessment (PIA)

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System Overview

The Microfilm Replacement System (MRS) application is a compilation of routines/programs that extract data, including PII information from the Individual Master File (IMF) and Business Master File (BMF). IRS uses the Microfilm Replacement Systems (MRS) to request taxpayer account information for research and to respond to taxpayer related inquiries. Each program submits a transcript request from either the Service Center or area office requesting specific information from the IMF or BMF. The program extracts data from the pertinent Master File, reformats it into Taxpayer Information File (TIF) and Research Data File (RDF) format, and returns it to the Service Centers for editing and distribution to the requester.

Systems of Records Notice (SORN):

- Treasury/IRS 24.030 CADE/Individual Master File
- Treasury/IRS 24.046 CADE/Business Master File
- Treasury/IRS 34.037 IRS Audit Trail and Security Records System

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

- A. Taxpayer** – TIN/SSN, name, address, Master File Tax (MFT) code, tax year and taxpayer account data.
- B. Employee** – Service Center/District Office Code and User ID which is obtained through a flat file request from the TRS application
- C. Audit Trail Information** – Audit trails are maintained by the Operating system through the Systems Managed Storage (SMS) product. The audit trail information includes user ID, time and date stamp, dataset name, and type of access.
- D. Other** – SSA NUMIDENT (Number Identification) data which is a complete history of changes, such as name changes, as reported to SSA by the user of the SSA account number. If more than one record exists for a request, the earliest record will be displayed first. The last record returned will be the latest. This information includes Taxpayer Name, Address, Date of Birth, Place of Birth, Birth Certificate Number, Prior Date of Birth, Date of Birth Change Indicator, Sex, Race, Citizenship Type, Mother's Name, Father's Name, and Disability Freeze Indicator.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

- A. IRS** – The Individual Master File (IMF) application provides the taxpayer's TIN/SSN, name, address, MFT code, and tax year via five (5) batch programs.
 - The Notice Review Processing System (NRPS) sends requests to, and receives replies from MRS via batch processing. Depending on the request, various taxpayer data elements are obtained for verification purposes, including

TIN/SSN, name, and address.

- The Business Master File (BMF) application provides the taxpayer's TIN/SSN, name, address, MFT code, and tax year via nineteen (19) batch programs.
- The Transcript Research System (TRS) sends Master File Transcripts (MFTRA) requests to and receives replies from MRS via CONNECT:Direct. Depending on the request, various taxpayer data elements are obtained for verification purposes, including TIN/SSN, name, and address.
- The Dependent Database (DEPDB) sends requests to, and receives replies from MRS via batch processing. Depending on the request, various taxpayer data elements are obtained for verification purposes, including TIN/SSN, name, and address.
- Customer Account Data Engine (CADE) produces special files that are read (read only) by MRS via batch processing. Data access is through standard IBM data access routines that pull data from IMF and BMF and export it to CADE based on specific programs.

B. Taxpayer – All taxpayer information is obtained from the IMF and BMF through batch processes, including TIN/SSN, name, address, MFT code, tax year, and taxpayer account data.

C. Employee – Service Center/District Office Code and User ID is obtained through a flat file request from the TRS application.

D. Other Federal Agencies – MRS receives flat files from the ECC-DET mainframe via CONNECT: Direct from the Social Security Administration (SSA). This information includes Taxpayer Name, Address, Date of Birth, Place of Birth, Birth Certificate Number, Prior Date of Birth, Date of Birth Change Indicator, Sex, Race, Citizenship Type, Mother's Name, Father's Name, and Disability Freeze Indicator.

3. Is each data item required for the business purpose of the system? Explain.

Yes. Each data item being extracted from IMF and BMF is needed for inclusion in the various batch processes that is sent out to NRPS, TRS, DEPDB, and CADE. The MRS batch processes reformat the extracted IMF and BMF data into TIF and RDF format and then transmit the data to the Transcript Request System (TRS).

4. How will each data item be verified for accuracy, timeliness, and completeness?

Accuracy, completeness, and validity checks are incorporated into the application to account for the most probable errors and for errors that could potentially propagate into good data. Checks include, but are not limited to, numerous fields on the input data, record type to file type associations, input file names associated with Job Control Language (JCL) control card. Data validity checking is done at the master file level with no data altering by the MRS application.

5. Is there another source for the data? Explain how that source is or is not used.

No. There are no other sources of data for MRS.

6. Generally, how will data be retrieved by the user?

MRS does not have any end-users. Data is obtained from the IMF and BMF through batch processes and passed to the associated application based on the program/routine being run.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

No. MRS does not have any end-users. Data is obtained from the IMF and BMF through batch processes and passed to the associated application based on the program/routine being run. As a result, data cannot be retrieved by personal identifiers such as name, SSN, or other unique identifiers. MRS receives requests from the IDRS system and extracts the requested data from the IMF or BMF. The extracted data is reformatted and sent to the TRS system for distribution to the Service Centers. MRS also sends requests to SSA and receives data back which is then sent to the TRS system for distribution.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

- **Users** – MRS does not have any end-users.
- **Managers** – MRS does not have any managers.
- **System Administrators** – Do not have access to MRS data. MRS does not maintain databases.
- **Developers** – Have read-only access to the production data via the privileges assigned to their Resource Access Control Facility (RACF) profile.
- **Others** – None. There are no outside contractors working on the MRS applications.

9. How is access to the data by a user determined and by whom?

MRS does not have any end-users. The Application Developer must complete a Master File Form 104 to request read access to production data which also has to be approved by the manager.

The application developers are users of the development IBM Masterfile platform. An OL 5081 request is required for access to the IBM Masterfile platform. Access to data by the end users is through the IDRS and TRS systems.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.

Yes. IMF files are read (read only) by MRS via batch processing. Data is on the same system as MRS. Data access is through standard IBM data access routines that pull data from BMF for export to various IRS applications.

- NRPS is a subsystem of IMF. NRPS sends requests to, and receives replies from MRS via batch processing. Data is on the same systems as MRS. Data access is through standard IBM data access routines that pull data from IMF and BMF and export it to NRPS based on specific programs.

- BMF files are read (read only) by MRS via batch processing. Data is on the same systems as MRS. Data access is through standard IBM data access routines that pull data from BMF for export to various IRS applications.
- TRS is a subsystem of IDRS. TRS sends MFTRA requests to and receives replies from MRS via CONNECT:Direct. MFTRA data comes to the IBM Masterfile system through IDRS. The data is stored in a dataset that is accessed by MRS. The data to be returned to TRS is written to a dataset that is accessed by CONNECT: Direct.
- DEPDDB sends requests to, and receives replies from MRS via batch processing for information stored in IMF and BMF. Data is on the same systems as MRS. Data access is through standard IBM data access routines that pull data from IMF and BMF and export it to DEPDDB based on specific programs.
- CADE produces special files that are read (read only) by MRS via batch processing. Data access is through standard IBM data access routines that pull data from IMF and BMF and export it to CADE based on specific programs.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Yes.

- **IMF** – Certification and Accreditation/Authority to Operate received on June 21, 2007, expires on June 21, 2010. Privacy Impact Assessment received on June 7, 2007, expires on June 7, 2010
- **NRPS (Part of IMF)** – Certification and Accreditation/Authority to Operate received on June 21, 2007, expires on June 21, 2010. Privacy Impact Assessment received on June 7, 2007, expires on June 7, 2010
- **BMF** – Certification and Accreditation/Authority to Operate received on June 14, 2007, expires on June 14, 2010. Privacy Impact Assessment received on April 10, 2007, expires on April 10, 2010
- **TRS (Part of IDRS)** – Certification and Accreditation/Authority to Operate received on May 18, 2006, expires on May 18, 2009
- **IDRS** is currently undergoing recertification. Privacy Impact Assessment received on March 23, 2006, expires on March 23, 2009
- **DEPDDB** – Certification and Accreditation/Authority to Operate received on June 6, 2006, expires on June 6, 2009. DEPDDB is currently undergoing recertification. Privacy Impact Assessment received on May 22, 2006, expires on May 22, 2009
- **CADE** – Certification and Accreditation/Authority to Operate received on May 1, 2008, expires on May 1, 2011. Privacy Impact Assessment received on April 16, 2007, expires on April 16, 2010

12. Will other agencies provide, receive, or share data in any form with this system?

Yes. MRS receives a flat file from the mainframe at ECC-DET via CONNECT:Direct from SSA that includes Taxpayer Name, Address, Birth Date, Place of Birth, Birth Certificate Number, Prior Date

of Birth, Date of Birth Change Indicator, Sex, Race, Citizenship Type, Mother's Name, Father's Name, and Disability Freeze Indicator.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

Retention period is in the Job Control Language (JCL) for appropriate number of days and in Internal Revenue Manual (IRM) 1.15.29, "Tax Administration, Wage and Investment Records. The IRM states that at the end of the retention period, data is reviewed to determine if it requires archival at the Federal Records Center or destruction. MRS relies on the IBM mainframe and the MITS-21 General Support System and the MITS-22 General Support System for eliminating the data at that time.

14. Will this system use technology in a new way?

No. MRS will not use this technology in a new way.

15. Will this system be used to identify or locate individuals or groups?

No. MRS is not used to identify or locate individuals or groups. The information obtained from MRS can be used for this purpose, but the purpose of the system is not to identify or locate individuals or groups.

16. Will this system provide the capability to monitor individuals or groups?

No. MRS is not used to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?

No. MRS does not make determinations about individuals or groups that would lead to disparate treatment.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Not Applicable.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?

Not Applicable. The system is not web-based.

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